

taxes levied, or to be levied for the current year; and it shall not be lawful for the local authorities of the said counties to provide any fixed annual or other stated compensation for the collection of State taxes; nor shall the county commissioners provide a salary of any kind, or any other compensation, to the said collectors, for their services in collecting the State and county taxes, otherwise than by a per centum on the amount of their collections, as contemplated in this article. This section shall not apply to Harford county nor to Garrett county.

Crane v. State, 1 Md. 27. *Humphrey v. State*, 17 Md. 57. *McCauley v. State*, 21 Md. 573.

P. G. L., (1860,) art. 81, sec. 34. 1794, ch. 53, sec. 1. 1841, ch. 23, secs. 45-52. 1865, ch. 155. 1868, ch. 366. 1870, ch. 325. 1872, ch. 449. 1874, ch. 483, sec. 31. 1888, ch. 515.

32. Every collector of county taxes, before he acts as such, shall give bond to the State of Maryland, in a penalty of double the amount of such taxes to be collected by him, with good and sufficient securities, to be approved by the county commissioners; and the collector of city taxes in the city of Baltimore, before he acts as such, shall give bond in such penalty as may be prescribed by the ordinances of the mayor and city council, to be approved by the mayor and presidents of both branches of the city council, or any two of them, the mayor being one, with the condition that if the above bound ——— shall well and faithfully execute his office, and shall account for and pay to the county commissioners, or to the mayor and city council of Baltimore, if in said city, or their order, the several sums of money which he shall receive for the county or city, as the case may be, or be answerable for by law, at such time as the law shall direct, then the said obligation to be void, otherwise to be and remain in full force and virtue in law; and every collector of State taxes appointed by the county commissioners, shall also give a separate bond to the State of Maryland, in a penalty double the amount of the tax to be collected by him, with good and sufficient securities, to be approved by the governor, with the condition that if the above bound ——— shall well and faithfully execute his office, and shall account for to the comptroller, and pay to the treasurer of the State, the several sums of money which he shall receive for the State, or be answerable for by law, at such times as the